

EXHIBIT

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8 September 2010

Nationwide Life Insurance Company
One Nationwide Plaza A
Columbus OH 43215-2220

Re: Estate of Gary H. Lupiloff, deceased
Policy: L034804300
Initial face value: \$500,000

To Whom It May Concern:

Please be advised that I am an attorney who represents Nicole Lupiloff who is the appointed Personal Representative of the Estate of Gary H. Lupiloff, deceased. Ms. Lupiloff was appointed as Personal Representative by an Oakland County Probate Court order (a copy of which is attached hereto – "Letter of Authority"). Please be advised also that I represent Nicole Lupiloff, individually, as well as her sister, Monica Lupiloff, who are contingent beneficiaries under the subject policy (a copy of which is attached hereto).

Please be advised that one or more of my clients herewith asserts a claim to the proceeds of the policy. It is requested that you pay no one until a determination is made by court order, which I intend to seek. Please acknowledge receipt of this letter and feel free to contact me for any further information you may desire.

Very truly yours,

Albert L. Holtz

Enc.

